

COUNTY OF YORK, VIRGINIA
Enterprise Funds
Combining Balance Sheet
June 30, 2002

<u>Assets</u>	<u>York Sanitary District</u>	<u>Sanitary District No. 2</u>	<u>Water Enterprise</u>	<u>Solid Waste</u>	<u>Water Utility</u>	<u>Sewer Utility</u>	<u>Yorktown Revitalization</u>	<u>Total</u>
Current assets:								
Cash and temporary investments	\$ 122	\$ -	\$ -	\$ 212,671	\$ 352,901	\$ 11,376,970	\$ -	\$ 11,942,664
Restricted cash - escrows	-	-	-	216,731	-	65,237	140,000	421,968
Accounts receivable	-	-	-	434,149	75,070	1,614,661	-	2,123,880
Allowance for uncollectible accounts	-	-	-	(20,710)	(1,256)	(79,817)	-	(101,783)
Due from other funds	-	-	-	-	-	137,974	-	137,974
Due from component units	-	-	-	206	-	-	-	206
Total current assets	<u>122</u>	<u>-</u>	<u>-</u>	<u>843,047</u>	<u>426,715</u>	<u>13,115,025</u>	<u>140,000</u>	<u>14,524,909</u>
Property, plant and equipment:								
Land	37,916	251,854	43,394	527,961	-	277,848	2,775,429	3,914,402
Buildings and improvements	783,983	2,724,619	21,475	1,823,733	-	4,082,368	-	9,436,178
Plant, equipment and distribution system	2,274,794	20,068,024	838,237	7,976	2,041,015	40,199,077	-	65,429,123
Equipment	448,197	475,022	53,078	685,749	37,197	1,621,725	-	3,320,968
Investment in historical artwork	-	-	-	-	-	-	255,000	255,000
Construction in progress	-	-	-	-	1,999,635	14,638,972	-	16,638,607
Accumulated depreciation	(2,105,522)	(11,900,832)	(426,054)	(912,338)	(161,372)	(5,742,087)	-	(21,248,205)
Net property, plant and equipment	<u>1,439,368</u>	<u>11,618,687</u>	<u>530,130</u>	<u>2,133,081</u>	<u>3,916,475</u>	<u>55,077,903</u>	<u>3,030,429</u>	<u>77,746,073</u>
Other assets - issue costs, net	<u>-</u>	<u>-</u>	<u>-</u>	<u>57,360</u>	<u>-</u>	<u>151,374</u>	<u>-</u>	<u>208,734</u>
Total assets	<u>\$ 1,439,490</u>	<u>\$ 11,618,687</u>	<u>\$ 530,130</u>	<u>\$ 3,033,488</u>	<u>\$ 4,343,190</u>	<u>\$ 68,344,302</u>	<u>\$ 3,170,429</u>	<u>\$ 92,479,716</u>

<u>Liabilities and Fund Equity</u>	<u>York Sanitary District</u>	<u>Sanitary District No. 2</u>	<u>Water Enterprise</u>	<u>Solid Waste</u>	<u>Water Utility</u>	<u>Sewer Utility</u>	<u>Yorktown Revitalization</u>	<u>Total</u>
Liabilities:								
Current liabilities:								
Accounts payable	\$ -	\$ -	\$ -	\$ 540,526	\$ 78,495	\$ 966,762	\$ 1,200	\$ 1,586,983
Retainage payable	-	-	-	-	-	106,426	-	106,426
Deposits payable	-	-	-	-	-	164,875	-	164,875
Accrued interest payable	-	-	-	8,535	-	46,167	-	54,702
Salaries, taxes and benefits payable	-	-	-	23,944	6,416	74,657	-	105,017
Current portion of general obligation bonds	-	-	-	69,600	-	-	-	69,600
Current portion of revenue bonds	-	-	-	-	-	168,153	-	168,153
Current capital leases	-	-	-	125,833	-	-	-	125,833
Current closure costs	-	-	-	224,244	-	-	-	224,244
Deferred revenue	-	-	-	-	-	74,760	-	74,760
Due to other funds	-	-	-	904	-	-	3,169,229	3,170,133
Total current liabilities	-	-	-	993,586	84,911	1,601,800	3,170,429	5,850,726
Long-term liabilities:								
Long-term portion of revenue bonds	-	-	-	-	-	9,484,287	-	9,484,287
Long-term portion of capital leases	-	-	-	1,433,334	-	-	-	1,433,334
Long-term portion of closure costs	-	-	-	80,000	-	-	-	80,000
Accrued compensated absences	-	-	-	12,662	2,135	210,521	-	225,318
Total long-term liabilities	-	-	-	1,525,996	2,135	9,694,808	-	11,222,939
Total liabilities	-	-	-	2,519,582	87,046	11,296,608	3,170,429	17,073,665
Fund equity:								
Contributed capital	940,224	8,657,067	512,739	251,308	1,228,913	29,284,286	-	40,874,537
Retained earnings	499,266	2,961,620	17,391	262,598	3,027,231	27,763,408	-	34,531,514
Total fund equity	1,439,490	11,618,687	530,130	513,906	4,256,144	57,047,694	-	75,406,051
Total liabilities and fund equity	\$ 1,439,490	\$ 11,618,687	\$ 530,130	\$ 3,033,488	\$ 4,343,190	\$ 68,344,302	\$ 3,170,429	\$ 92,479,716